IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

T.R.C.No.98 of 1998

A.I.T.A.No.181/1996 OF THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOTTAYAM
(ORDER DATED 21ST AGUUST, 1997)

.....

REVISION PETITIONER/APPELLANT/REVENUE:-

THE DEPUTY COMMISSIONER (LAW),
BOARD OF REVENUE (TAXES),
ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

RESPONDENT/RESPONDENT/ASSESSEE:-

SHRI.K.J.THOMAS,
POTTAMKULAM, KOOTTICKAL.

THIS TAX REVISION CASE HAVING BEEN FINALLY HEARD ON 08/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

H.L.Dattu,C.J. & K.T.Sankaran,J.

T.R.C.No.98 of 1998

Dated, this the 8th day of August, 2007

ORDER

H.L.Dattu,C.J.

Revenue, being aggrieved by the orders passed by the Kerala Agricultural Income Tax Appellate Tribunal, Additional Bench, Kottayam in A.I.T.A.No.181 of 1996 dated 21st August, 1997 for the assessment year 1995-96, has presented this revision petition.

(2) The questions of law raised by the Revenue for our consideration and decision are as under:

> "(A) Is the Tribunal correct-in-law in its interpretation on Section 13 of the AIT Act, 1991?
>
> (B) Is not the statutorily exempted area of 3 hectares liable to be placed in the first slab of the schedule to Section 13 of the AIT Act, 1991 in an assessment under the said provision, on a proper interpretation of Section 13 of the AIT Act, 1991?".

(3) Sri.Muhammed Rafiq, learned counsel appearing for the Revenue, fairly, would submit that the questions of law raised in this revision petition are already answered against the Revenue in T.R.C.No.9 of 1998.

(4) Respectfully following the observations made in T.R.C.No.9 of 1998, this Tax Revision Case is also disposed of. The questions of law raised by the Revenue is answered against the Revenue and in favour of the assessee.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-